AMENDMENT OF SOLICITATION/MODIFICATION OF CONTRACT					1. CONTRACT ID CODE PAGE 1 OF 2			i
0005	3. EFFECT June 1, 20	TIVE DATE)04	_	4. REQUISITION/PURCHASE REQ. NO. SP0600-04-0529			5. PROJECT NO. (If applicable)	
6. ISSUED BY CODE SP0600 7. ADMINISTERED BY (If other than Item 6) CODE S725 JOHN J. KINGMAN ROAD, SUITE 4950 FT. BELVOIR, VA 22060-6222 FAX (703) 767-2382 BUYER/SYMBOL: HELENE HORRELL/DESC-EB PHONE (703) 767-8671 P.P. 8.2								
8. NAME AND ADDRESS OF CONTRACTOR (NO., street, city, county, State			de) X	9a. AMENDMENT OF SOLICITATION NO. SP0600-04-R-0029				
		9b. DATED (<i>SEE ITEM 11</i>) 22 January 2004						
					a. MODIFICATION OF ON		T/ORDER NO.	
11 THICK	EM ONLY A	PPLIES TO AMEND	MENTS OF		b. DATED (SEE ITEM 13	·)		
[X] The above numbered solicitation is amende								_
[] is extended, [X] is not extended Offers must acknowledge receipt of this amendment prior to the hour and date specified in the solicitation or as amended, by one of the following methods: (a) By completing Items 8 and 15, and returning 1_ copies of the amendment; (b) By acknowledging receipt of this amendment on each copy of the offer submitted; or(c) By separate letter or telegram which includes a reference to the solicitation and amendment numbers. FAILURE OF YOUR ACKNOWLEDGMENT TO BE RECEIVED AT THE PLACE DESIGNATED FOR THE RECEIPT OF OFFERS PRIOR TO THE HOUR AND DATE SPECIFIED MAY RESULT IN REJECTION OF YOUR OFFER. If by virtue of this amendment you desire to change an offer already submitted, such change may be made by telegram or letter, provided each telegram or letter makes reference to the solicitation and this amendment, and is received prior to the opening hour and date specified.								
12. ACCOUNTING AND APPROPRIATION DATA	A (If required)							
13. THIS ITEM APPLIES ONLY TO MODIFICATIONS OF CONTRACTS/ORDERS, IT MODIFIES THE CONTRACT/ORDER NO. AS DESCRIBED IN ITEM 14.								
A. THIS CHANGE ORDER IS ISSUED PURSUANT TO: (Specify authority) THE CHANGES SET FORTH IN ITEM 14 ARE MADE IN THE CONTRACT ORDER NO. IN ITEM 10A. 12.05 CHANGES-FIXED PRICE (AUG 87)								
B. THE ABOVE NUMBERED CONTRACT/ORDER IS MODIFIED TO REFLECT THE ADMINISTRATIVE CHANGES (such as changes in paying office, appropriation date, etc.) SET FORTH IN ITEM 14, PURSUANT TO THE AUTHORITY OF FAR 43.103(b)								
C. THIS SUPPLEMENTAL AGREEMENT IS ENTERED INTO PURSUANT TO AUTHORITY OF: FAR 43.01								
OTHER (Specify type of modification								
E. IMPORTANT: Contractor [] is not, [] is required to sign this document and return copies to the issuing office. 14. DESCRIPTION OF AMENDMENT/MODIFICATION (Organized by UCF section headings, including solicitation/contract subject matter where feasible.)								
See Page 2 for full description of necessary changes.								
Except as provided herein, all terms and conditions of the		ferenced in Item 9A or					ll force and effect.	
15A. NAME AND TITLE OF SIGNER (Type or print)			16A. NAME OF CONTRACTING OFFICER BRADFORD L. BACKUS					
15B. NAME OF CONTRACTOR/OFFEROR BY (Signature of person authorized to sign)		15C.DATE SIGNED	BY		TATES OF AMERICA	16C. D	ATE SIGNED	_

- A. The purpose of this amendment is to incorporate the following change, Solicitation number SP0600-04-R-0029.
- B. Section H, Provision entitled "Contribution in Aid of Construction (CIAC) Tax Liability" is hereby deleted as stated in the RFP, and <u>replaced</u> in its entirely by this Amendment (0005). The new provision reads as follows:

H.9 Contribution in Aid of Construction (CIAC) Tax Liability

The parties hereby recognize that a purchase by the Contractor of a Government utility system at less than fair market value may be treated as a CIAC and therefore taxable income to the Contractor. As a result, the Contractor may incur an associated income tax liability. It is the responsibility of the Contractor to ensure that all transactions undertaken under the contract are in compliance with the United States Internal Revenue Service notices, guidelines, rules, and regulations governing the CIAC tax, and particularly the notices, guidelines, rules, and regulations governing how to determine fair market value, so that there is no CIAC tax liability to the Government. The Government will have no liability for, nor will it pay any CIAC tax associated with the sale of the utility system for which the Contractor is liable, or may become liable.

C. All other terms and conditions shall remain unchanged and in full force and effect.